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I hereby certify that this paper and every paper referred to therein as being enclosed is being deposited with the USPTO Via the EFS electronic filing system.

on Dec. 10, 2007 (Date of Deposit)

Mark Watson

By



Signature

Application No. : 10/663,390

Confirmation No. : 2920

Applicant : FLORENCIO, et al.

**Title : SYSTEM AND METHOD FOR REAL-TIME JITTER CONTROL
AND PACKET-LOSS CONCEALMENT IN AN AUDIO SIGNAL**

Filed : September 15, 2003

TC/A.U. : 2626

Examiner : LERNER, Martin

Docket No. : MCS-032-03 (304924.01)

Customer No. : 27662

Commissioner for Patents
P.O. Box 1450,
Alexandria, VA 22313-1450

RESPONSE TO ELECTION / RESTRICTION REQUIREMENT

Sir:

The following amendment and discussion and is provided in response to an Election / Restriction requirement that was advanced in an Office Action dated September 12, 2007.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.